

DFG
FORENSIC ACCOUNTING SERVICES

4702 67th Street
Lubbock, Texas 79414
(806) 368-5779

May 5, 2023

Via Email to Michael Johnson at mjohnson@rgn.com

Ray Quinney & Nebeker, P.C.

Salt Lake City, Utah

Attn: Michael Johnson, Esquire

RE: IMO McClain Feed Yard, Inc., Case No. 23-20084-rlj7; 7M Cattle Feeders, Inc., Case No. 23-20086-rlj7; McClain Farms, Inc., Case No. 23-20085-rlj7

Introduction and Scope

This letter confirms that Ray Quinney & Nebeker, P.C. ("Counsel") as legal counsel for its Client in the referenced cases, has engaged Dawson Forensic Analytics, PLLC, d/b/a DFG Forensic Accounting Services ("DFG") to provide forensic analysis as litigation support associated with your representation of Client. It is understood that our work product may be used for litigation purposes. In such litigation, we may act as consulting experts, and if requested by Counsel, as testifying experts.

DFG will perform this engagement in accordance with Statement of Standards for Forensic Services No. 1 and Statement of Standards for Consulting Services No. 1, both issued by the American Institute of Certified Public Accountants, along with the Code of Ethics of the Association of Certified Fraud Examiners, and in accordance with lawful forensic techniques, which include, but are not limited to, examination of books and records; voluntary interviews of appropriate personnel; and other such information-gathering processes as considered necessary under the circumstances.

The parties understand and agree that the scope of DFG's work and the subject matter DFG may be called to analyze may change and include other issues as mutually agreed. The parties understand that the work performed by DFG will be strictly confidential and may therefore be subject to protection under the attorney-client privilege and/or work-product doctrine. In the event that Counsel requests DFG to act as a testifying witness, the parties understand that communications that (i) relate to DFG's compensation for its study or testimony in acting as a testifying witness; (ii) facts or data that Counsel provided and that DFG considered in forming the opinions to be expressed as a testifying witness; or (iii) assumptions that Counsel provided and that DFG relied on in forming the opinions to be expressed as a testifying witness, may be subject to discovery.

Fees and Payments

The parties understand that DFG has been retained directly by Counsel. As such, the billing invoices will be sent to Counsel monthly as the engagement progresses and are due upon receipt. All invoices will be prepared according to our time utilization in quarter-hour increments. DFG understands that Counsel's payment of an invoice is contingent upon the Client funding such payment. In the event an invoice becomes thirty-days delinquent, we will suspend all work on the project until the balance due is paid to a current status. In the event an invoice becomes forty-five days delinquent, we will withdraw from the engagement.

The fee for this service will be based on the actual time spent at hourly rates ranging from \$75 to \$400 plus full reimbursement for all meals, lodging, travel, and other out-of-pocket expenses, if any.

EXHIBIT

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DawsonForensicGroup.com

CONFIDENTIAL

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Ray Quinney & Nebeker, P.C.
Michael Johnson, Esquire
May 5, 2023
Page 2

This engagement requires a \$10,000 up-front deposit retainer to be paid upon execution of this agreement and will be applied ratably as a credit against monthly billings until utilized in full. Unused retainer balances will be refunded to you for redistribution to the Client.

Other Items

DFG will commence work at Counsel's direction (written or oral). Either Counsel or DFG may terminate this agreement without cause upon written notice to Counsel, or DFG, as applicable. Upon notice of termination, DFG will stop work immediately. Provided however, unless DFG has an invoice that remains unpaid after 45 days of its submission, DFG agrees to take reasonable steps at Counsel's direction as necessary to transition its responsibilities to another consulting / testifying expert and Counsel agrees to pay all fees and expenses accrued or incurred by DFG in taking such steps. Notwithstanding anything herein to the contrary, (A) if information becomes known that would make DFG's continued involvement in this engagement inappropriate, DFG reserves the right to withdraw from this engagement; and (B) DFG will refuse to perform any requested act that DFG deems a violation of law, public policy, or our professional ethical standards, and may, as a result, withdraw from the engagement without penalty.

DFG agrees it is bound by the terms of any existing or future nondisclosure agreements regarding the specifics of this engagement. It is understood that written or oral communications may be discussed solely with Counsel and those so designated by Counsel.

DFG's workpapers and files will be electronically stored and retained by DFG for a period of seven years from the date of conclusion of the litigation.

Counsel shall provide DFG access to all documentation and information and make available to DFG key individuals within a reasonable period of time pursuant to DFG's requests.

If this letter is acceptable to Counsel, please confirm your agreement to and acceptance of the terms of this engagement letter agreement by signing below. DFG will commence work upon receipt of an executed copy of this agreement and the retainer (retainer invoice enclosed). This engagement letter agreement contains all the terms of the parties' agreement and supersedes any oral agreement, promise, representation, and/or understanding. None of the parties have relied upon any statement, representation, or warranty not expressly contained in this agreement. This agreement may be amended only by a written agreement signed by each of the parties.

Respectfully submitted,

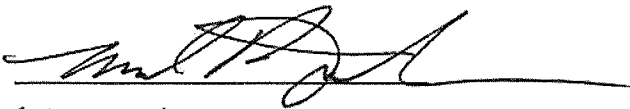
 CPA, CFE

Steve Dawson CPA, CFE
Dawson Forensic Analytics, PLLC
dba DFG Forensic Accounting Services

Ray Quinney & Nebeker, P.C.
Michael Johnson, Esquire
May 5, 2023
Page 3

RESPONSE:

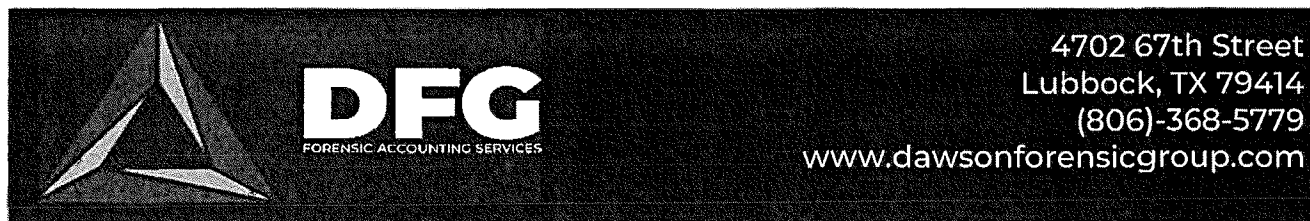
This letter correctly sets forth the understanding of Ray Quinney & Nebeker, P.C.

Signature: 

Title: J. H. BLOER

Date: 5.22.2023

Encls.



Ray Quinney & Nebeker, P.C.
Salt Lake City, Utah
Attn: Michael Johnson, Esquire

INVOICE # 230582
DATE 5/5/2023

IMO McClain Et. Al.

Forensic Litigation Support

Engagement Retainer* (Due at contract execution) \$ 10,000.00

*Unused retainer balance, if any, will be refunded to you for redistribution to your client.

Payments may be made by Credit Card, ACH, or eCheck using the "Pay Online" button below.

If paid by check, please make payable to Dawson Forensic Analytics, PLLC
and remit to the address noted on this invoice.

A completed W-9 is enclosed for your records.

Pay Online

RETAINER SUMMARY

BILLED	RECEIVED	BALANCE
\$10,000.00	\$0.00	\$0.00